

ORANGE COUNTY
APPLICATION FOR CHANGED ASSESSMENT

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal.

THE SINGLE FACT THAT YOUR TAXES OR ASSESSED VALUE INCREASED WILL NOT SUPPORT THIS APPEAL AND WILL RESULT IN DENIAL (Property Tax Rule 305(c)(1)(G)).

PLEASE TYPE OR PRINT IN INK – SEE INSTRUCTIONS FOR FURTHER INFORMATION.

For Clerk's Use Only:

1. APPLICANT'S NAME (Please Print Clearly):
COMPANY NAME OR LAST NAME FIRST NAME M.I.
STREET/P.O. BOX – (MUST be Applicant's Mailing Address)
CITY STATE ZIP
DAYTIME PHONE FAX NUMBER
Email Address:
2. AGENT or ATTORNEY FOR APPLICANT (Please Print):
COMPANY NAME
CONTACT: LAST NAME FIRST NAME M.I.
NUMBER & STREET/P.O. BOX
CITY STATE ZIP
DAYTIME PHONE FAX NUMBER
Email Address:
AGENT'S AUTHORIZATION: If the applicant is a corporation, the Agent's authorization must be signed by an officer or authorized employee of the business entity.
3. PROPERTY I.D. INFORMATION
SECURED: APN#
UNSECURED:
PROPERTY ADDRESS/LOCATION:
PROPERTY TYPE:
IS THIS PROPERTY A SINGLE FAMILY, OWNER-OCCUPIED DWELLING?
4. VALUES
A. Value On Roll B. Applicant's Opinion of Value
5. TYPE OF ASSESSMENT BEING APPEALED (Check only one):
IMPORTANT – See Instructions for Filing Periods

6. THE FACTS THAT I RELY UPON TO SUPPORT THE REQUESTED CHANGES IN VALUE ARE AS FOLLOWS. You may check all that apply. If you are uncertain of which item to check, please check "I. Other" and attach a copy of a brief explanation of your reason(s) for filing this application.
PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION.
A. DECLINE IN VALUE: The Assessor's roll value exceeds the market value as of January 1 of the current year.
B. CHANGE IN OWNERSHIP
B1. No change in ownership or other reassessable event occurred on the date of
B2. Base year value for the change in ownership established on the date of is incorrect.
C. NEW CONSTRUCTION
C1. No new construction or other reassessable event occurred on the date of
C2. Base year value for the new construction established on the date of is incorrect.
D. CALAMITY REASSESSMENT: Assessor's reduced value incorrect for property
E. PERSONAL PROPERTY/FIXTURES: Assessor's value of personal property and/or fixtures exceeds market value.
F. PENALTY ASSESSMENT: Penalty assessment is not justified is incorrect.
G. CLASSIFICATION: Assessor's classification and/or allocation of property is incorrect.
H. APPEAL AFTER AN AUDIT: MUST include description of each property, issues being appealed, and your opinion of value.
I. OTHER: Explain below or attach explanation:

7. WRITTEN FINDINGS OF FACT: Per Fee Schedule at time of hearing. Contact the Clerk of the Board or visit www.ocgov.com/cob for current schedule.
8. DO YOU WANT TO DESIGNATE THIS APPLICATION AS A CLAIM FOR REFUND? Please refer to instructions first.
9. HEARING OFFICER: I request that my application be heard before a Hearing Officer.

SIGNATURE: I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property-"the applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE SIGNED AT CITY STATE DATE
NAME AND TITLE (Please print or type) (check one) Owner Agent Attorney Spouse Child Parent Person Affected Registered Domestic Partner
SBE FORM AH 305/OC

INSTRUCTIONS: Important instructions are available in the accompanying brochure entitled, “How to Complete an Application for Changed Assessment.” Be sure to read these new instructions prior to completion of your application.

Form Highlights and Information of Importance:

- Be sure to **use the State mandated form, SBE FORM AH 305/OC**. No other form will be accepted.
- If you are authorizing an agent to act for you, you **MUST** complete and sign Section 2 (“Agent’s Authorization”) or an agent’s authorization may be attached to this application by using COB form 305-A. Be sure to read instructions for details.
- Be **SURE** to **sign your application**, preferably in blue ink.
- In Section 5, be sure to check only **ONE** box.
- If you are challenging **more than one type** of appeal, you must complete a **separate application** form for each. Further, if you are challenging **more than one roll year**, you must complete a **separate application** form for each year appealed.
- In Section 6, check only the **box(es)** that apply and **best** describe(s) the facts you relied upon.
- Be sure to complete **ALL** applicable sections of the form or your application may be returned as invalid.
- If you are **challenging the regular roll as a result of an audit by the Assessor**, you must file separate applications for your real property and business personal property if both issues are being challenged unless your real property and business personal property are combined on the secured roll.
- If you are **appealing only an item, category, or class of property**, attach a separate sheet identifying what property will be the subject of this appeal.
- **APPEAL AFTER AN AUDIT** must include a complete description of each property (item, category, or class of property) being appealed and the reason for the appeal.

Assessment Appeals Assistance:

- *Be sure to read your instructions thoroughly.*
- Visit our Web site at www.ocgov.com/cob for appeals information and downloadable forms, instructions, community outreach workshops, and informational brochures.
- If you are requesting Findings of Fact, use the fee schedule in effect at the time of hearing. You can obtain this information by contacting the Clerk of the Board or by reviewing Assessment Appeals Board Rule 12 and current composite rate at www.ocgov.com/cob.
- Stop by our office for personal assistance.

Where to File an Application:

In Person:

Clerk of the Board Office
Hall of Administration
10 Civic Center Plaza, Room 101
Santa Ana, California 92701

By Mail:

Orange County Assessment Appeals Board
P.O. Box 22023
Santa Ana, California 92702-2023

Type of Assessment and Filing Deadlines:

- Regular Appeals: **July 2 to September 15 Each Year at 5:00 p.m.***
- Supplemental/Roll Correction Appeals: **60 Days** from Date of Notice*
- Escape Appeals: **60 Days** from Date of Notice*
- Calamity Appeals: **6 Months** from Date of Calamity Reassessment Notice*

** If the last day of the filing deadline falls on a weekend or holiday, the filing period will be extended to the next business day at 5:00 p.m.*

Proof Required:

You must be able to present **factual evidence** that your assessment should be lowered. This evidence must show comparable sales or other real estate market data supporting your opinion of value as of the event date, and up to *90 days thereafter*. Sales or other evidence that dates more than 90 days after the event date **may not** be considered by the Assessment Appeals Board and will not support your appeal. Evidence should **not be submitted** with your application. You must bring your evidence to the hearing. If you fail to provide evidence, your appeal will be denied. Workshops on “How to Prepare for Your Hearing” are provided throughout the year at a location near you.